



National Endowment for the Arts

LINDA

Museum Program

Guidelines

NOT TO BE REMOVED FROM
LINDA'S DESK - even borrowed

Fiscal Year 1975



National Endowment for the Arts

Museum Program

Guidelines

Fiscal 1975 (July 1, 1974— June 30, 1975)



Digitized by the Internet Archive
in 2015

<https://archive.org/details/museums1975nati>

Contents

Introduction	1
Application Deadlines	2
General Information	3
Eligibility	3
State/Regional/National Cooperation	4
Bicentennial Projects	4
Methods of Funding	4
Application Review Procedure	6
Resolution on Accessibility to the Arts for the Handicapped	6
Other Arts Endowment Programs	7
Other Federal Programs for Museums	7
Special Instructions for Completing Applications	8
Categories of Funding	10
Visiting Specialists	10
General Programs	11
Museum Purchase Plan	11
Aid to Special Exhibitions	12
Services to the Field	13
Fellowships for Museum Professionals	13
Utilization of Museum Collections	14
Catalogue	15
Museum Training	16
Conservation	17
Renovation (Climate Control, Security, Storage)	18
Wider Availability of Museums	19
Tax Information on Fellowship Grants	21
Supplementary Information Sheets	25
For Museum Purchase Plan	25
For Aid to Special Exhibitions	29



Museum Program

Introduction

The Museum Program of the National Endowment for the Arts offers a number of programs designed to:

- 1) Assist museums in meeting the increased demands for their services by support of special exhibitions, or installation of the permanent collection (or its parts), of catalogues or cataloguing and in making the museum more accessible to its public.
- 2) Assist in the training and preparation of the professional staff needed by museums to operate most efficiently and to serve in the best manner possible the needs of their public through support of training in museums and universities and through support of short leave programs for museum professionals.
- 3) Assist museums in preserving the collections entrusted to their care through support of surveys for and installation of climate control, security and fire systems, improvement of storage facilities, through the training of conservators and through programs of aid in conserving individual objects.
- 4) Assist museums and artists through purchase awards to museums for the acquisition of works of art by living American artists.

The Endowment will consider proposals for specific projects which do not fit into any one or a combination of the programs listed. See General Programs, page 11.

Applications will not be accepted for operating expenses, construction or the funding of new museums. All such applications will be returned.

Application Deadlines Fiscal Year 1975

**Applications Accepted
and Reviewed Through-
out the Year**

Visiting Specialists
General Programs

**February 4, 1974
Deadline**

Museum Purchase Plan
Aid to Special Exhibitions
Services to the Field
Fellowships for Museum Professionals

**March 1, 1974
Deadline**

Utilization of Museum Collections
Catalogue

**June 14, 1974
Deadline**

Museum Training
Conservation
Renovation (Climate Control, Security, Storage)

**July 1, 1974
Deadline**

Wider Availability of Museums
Services to the Field
Fellowships for Museum Professionals

General Information

Eligibility

1) By statute, the Endowment is limited to making grants to organizations only if no part of their net earnings inures to the benefit of a private stockholder or an individual and provided donations to such organizations are allowable as charitable contributions under Section 170(c) of the Internal Revenue Code of 1954, as amended. *All organizations are required to submit a copy of their Internal Revenue Service tax exemption determination letter with each application.*

2) Organizations receiving National Endowment for the Arts support must conduct their operations in accordance with the requirements of Title VI of the Civil Rights Act of 1964, which bars discrimination in Federally assisted projects on the basis of race, color, or national origin.

3) All laborers and mechanics employed by contractors or subcontractors on construction projects assisted by National Endowment for the Arts grant funds shall be employed and paid in accordance with applicable Federal minimum wage and labor standards (Parts 3 and 5, Title 29, Code of Federal Regulations).

4) Museums, organizations serving museums, organizations providing museum functions, state arts agencies, regional arts groups, and currently employed museum professionals are eligible to apply. In the case of museums, the Endowment generally uses the definition of museums developed by the American Association of Museums:

“... a non-profit institution essentially educational or esthetic in purpose with professional staff, which owns and utilizes tangible objects, cares for them, and exhibits them to the public in some regular schedule.”

Accreditation by the American Association of Museums is not a prerequisite for eligibility.

5) Although there are no restrictions on the number of applications submitted by each organization, the limited funds available to the Endowment make it unlikely that more than one project can receive support under any one category or sub-category.

6) In general, to be eligible for consideration, projects should be of national or regional impact and should have aesthetic and cultural significance.

7) Although the Endowment welcomes the vitality of new programs and under all conditions encourages applicants to develop *new* sources of funds, applications first and foremost should represent the genuine needs of the applicant organization. *Accordingly, applicants may request support to strengthen existing programs.* Also, under the Services to the Field, General Programs, Museum Training, Conservation (training and regional conservation centers), and Wider Availability of Museums categories, support may be requested for the same project for more than one year. In no instance, however, should organizations attempt to extend their programs beyond their capacity to accommodate and sustain the level of proposed expansion in the future.

State/Regional/ National Cooperation

The Endowment actively hopes to encourage cooperation among museums, service organizations, state arts agencies, and regional arts groups. Applications may be submitted by any of these groups for projects under the appropriate categories listed in these guidelines. All applications which involve more than one group must include a list of participating organizations and a letter from each of them confirming its participation.

Bicentennial Projects

The Endowment recognizes that the arts will play an important role in the next few years in the celebration of our country's bicentennial. The Endowment welcomes this involvement on the part of artists and cultural organizations. The Endowment has an active interest in participating in these efforts, within funds available to it, and insofar as they are directed to professional creation and presentation of new works, improvement of artistic standards, preservation of our cultural heritage, and increasing the availability of the arts for all Americans. If funds under these guidelines are sought for projects deemed by the applicant to be related to the bicentennial, a brief description of this relationship should be made in the application.

Applicants for bicentennial projects should observe the deadlines listed for the appropriate categories, e.g. Aid to Special Exhibitions, Renovation (Climate Control, Security, Storage), Conservation, Wider Availability of Museums, Catalogue, et cetera.

Methods of Funding

Program Funds Method

Generally, grants will be made on at least a dollar-for-dollar *matching* basis. Applicants requesting assistance from Program Funds must present evidence in the proper space (Section X) on the application (Project Grant Application/NEA-3 Rev.) that at least one-half of the total cost of the project will be provided by the applicant. Anticipated sources of matching must be identified. Budgeted funds, as well as newly raised funds, may be used for matching in all programs *except* Museum Purchase Plan. Applicants are urged to verify the terms for matching in the program descriptions which follow.

Example:

Applicant requests from NEA	\$10,000
Applicant lists match of	<u>10,000</u>
Total project budget reflects at least	\$20,000

Treasury Fund Method

When the National Endowment for the Arts was created, Congress included a unique provision in its enabling legislation. This provision allows the Endowment to work in partnership with private and other non-federal sources of funding for the arts. Designed to encourage and stimulate increased private funding for the arts, the Treasury Fund allows non-federal contributors to join the Endowment in the grant-making process, generally for projects supported by the Endowment under the established program guidelines.

The Endowment encourages use of the Treasury Fund method as an especially effective way of combining federal and private support, and as an encouragement to all potential donors, particularly those representing new or substantially increased sources of funds.

The Endowment may accept gifts in the form of money and other property. Bequests may be made to the Endowment as well. Donations to the Endowment are generally deductible for federal income, estate, and gift tax purposes.

Donations may be made to the Endowment, under its regular program guidelines, for the support of a non-profit, tax-exempt, cultural organization which has been notified that the Endowment intends to award it a grant — such as a museum, a symphony orchestra, a dance, opera, or theatre company — or for an Endowment program, such as fellowships, touring, conferences, or workshops. When a donation is received it frees an equal amount from the Treasury Fund, and the doubled amount is then made available to pay 50% of the project costs.

The Endowment also accepts unrestricted gifts to be used for projects recommended to the Chairman by the National Council on the Arts.

How a Treasury Fund Grant Is Arranged:

Those interested in giving for a specific purpose should note the step by step process described below. We will use a museum as an example.

- 1) If the project is eligible for consideration under the museum program guidelines, the museum submits to the Endowment a formal application, which may include a list of potential donors.
- 2) The application is reviewed first by the appropriate Advisory Panel (in this case the Museum Advisory Panel) and then by the National Council on the Arts and is recommended for approval or rejection. Based on these recommendations, the Chairman makes the final determination and notification is sent to the museum.
- 3) If the grant award is approved, the museum officials then request that the donors forward their contributions to the National Endowment for the Arts accompanied by a letter specifying the restricted purpose of the gift (i.e. the name of the museum and specific project supported).

Grantee as Collecting Agent: In order to simplify handling procedures for restricted donations which are to be matched by the Treasury Fund, a grant recipient may collect individual donations of cash or checks (including proceeds from benefits) made for the purpose of the grant, and forward them to the Endowment in the form of a single check. If this method is used, the following conditions apply:

- 1) The check representing the aggregate donations must be made payable to the National Endowment for the Arts and be accompanied by a list of donors' names and addresses.
- 2) A statement must also be forwarded with the aggregate check indicating that the check amount represents individual donations made to the grant recipient specifically for purposes of the Treasury Fund grant, and that the grant recipient will retain in its files evidence that the donation was made for such purposes. Generally a standard gift transmittal letter (of the type now in use) from each individual donor will suffice. In cases where benefit proceeds are to be so utilized, other material, such as benefit

announcement circulars, posters, et cetera (which indicate donors had prior knowledge that their contributions would be used for the Treasury Fund), may be retained as evidence of donors' intent.

This procedure does not apply to pledges, each of which must be made to the National Endowment for the Arts and sent directly to National Endowment for the Arts. However, consistent with the above stated policy, *payments* on pledges may be made to and collected by the grantee organization, which then may forward such sums to the Endowment in aggregate form with a covering letter indicating that the sum is for application to, and reduction of, specifically named and unpaid pledges.

For further information, contact the Museum Program, National Endowment for the Arts, Washington, D.C. 20506.

The Process in Terms of Money:

Donor's contribution(s) to the Endowment for	\$25,000
Endowment matches from the Treasury Fund	<u>25,000</u>
	\$50,000

Therefore, amount of the Endowment grant is	\$50,000
Grantee's additional project cost	<u>50,000</u>
Total budget of project is at least	\$100,000

**Application Review
Procedure**

All applications will be evaluated with the following criteria in mind:

- 1) The significance and the qualitative level of the project.
- 2) The ability of the museum staff to undertake such a project successfully.
- 3) The degree and nature of potential local, regional, and national impact of the project.
- 4) The evident need for the project in relation to the museum's total program.
- 5) A realistic appraisal of anticipated costs and income related to the project.

The Endowment's Museum Program staff reviews applications and refers them to the Museum Advisory Panel and then to the National Council on the Arts. Upon recommendation of these bodies and action by the Chairman of the National Endowment for the Arts the applicant will be notified in writing by the Endowment. Details of the grant award procedure will be explained in the letter of notification.

**Resolution on
Accessibility to
the Arts for the
Handicapped**

One of the main goals of the National Endowment for the Arts is to assist in making the arts available to all Americans. The arts are a right, not a privilege. They are central to what our society is and what it can be. The National Council on the Arts believes very strongly that no citizen should be deprived of the beauty and the insights into the human experience that only the arts can impart.

The National Council on the Arts believes that cultural institutions and individual artists could make a significant contribution to the lives of citizens

who are physically handicapped. It therefore urges the National Endowment for the Arts to take a leadership role in advocating special provision for the handicapped in cultural facilities and programs.

The Council notes that the Congress of the United States passed in 1968 (P.L. 90-480) legislation that would require all public buildings constructed, leased or financed in whole or in part by the Federal Government to be accessible to handicapped persons. The Council strongly endorses the intent of this legislation and urges private interests and governments at the state and local levels to take the intent of this legislation into account when building or renovating cultural facilities.

The Council further requests that the National Endowment for the Arts and all of the program areas within the Endowment be mindful of the intent and purposes of this legislation as they formulate their own guidelines and as they review proposals from the field. The Council urges the Endowment to give consideration to all the ways in which the agency can further promote and implement the goal of making cultural facilities and activities accessible to Americans who are physically handicapped.

(Adopted by the National Council on the Arts, September 15, 1973.)

Other Arts Endowment Programs

Applicants may be interested in other Arts Endowment Programs such as Architecture + Environmental Arts, Dance, Expansion Arts, Music, Public Media, Theatre, and Visual Arts. Guidelines may be obtained by writing the appropriate Program Office(s), National Endowment for the Arts, Washington, D.C. 20506.

Other Federal Programs for Museums

The following are other Federal Programs for Museums:

National Endowment for the Humanities
Division of Public Programs
Museum Program
Washington, D.C. 20506

National Museum Programs
Smithsonian Institution
Washington, D.C. 20560

National Science Foundation
Washington, D.C. 20550

Special Instructions for Completing Applications

- 1) All requests must be submitted in triplicate according to instruction of the Endowment's official application form (Project Grant Application/NEA-3 Rev. or Individual Grant Application/NEA-2 Rev.). Please follow closely the instruction sheet attached to your application and supply all information requested. Use the check list at the end of the application form to be certain that you have supplied all the information necessary for prompt processing and consideration of your applications. Failure to do so will result in unavoidable delays that may adversely affect consideration of your proposal.
- 2) Each request must be on a separate form. Multiple requests on one form will be returned.
- 3) *Applications must be submitted by the institution or association named in the IRS letter of determination of tax-exemption.*
- 4) *Period of Support Requested/Grant Period (Section III):* Period of support requested is the span of time necessary to plan, execute, and close out the proposed project. Applicants are urged to verify the terms for the grant period in categories for funding described later in this booklet, e.g. Museum Purchase Plan. Generally, the Endowment limits its financial participation in any project to no more than 12 months. However, exhibition, catalogue, museum training, conservation and/or renovation projects that exceed 12 months will be considered.
- 5) *Project Description (Section IV):* The project description should be brief but specific. Spell out concrete details. *All essential elements of the proposal must be included in a concise project summary in the space provided on the application.* If applicants wish to supply additional information, they should submit no more than five pages (8½" x 11") with the application. Please also complete the Supplementary Information Sheets (if appropriate) which request special information to assist the Endowment in its assessment of the project.
- 6) *Budget (Section VI and IX):* Budget estimates should cover the *total* project costs. Provide a breakdown on salaries, travel, and all other categories in the budget, including entries under *Other*. *Travel* items on the budget should be substantiated with a statement of the official policy of the institution and the specific nature of the travel. *Indirect Costs* (Section VIB and IXB) are those costs (general and administrative) which must be apportioned to each project of the applicant organization. The Endowment does not advocate a single method of apportionment. The Endowment's sole criterion is that the proposed project carry no more or less than its fair share of those indirect costs not set out as direct costs in some other section of the application. If you use indirect costs in projecting your budget, do not assume that automatic recognition will be given to the figure indicated. The amount of indirect costs must be backed up with an explanation of the method used to compute it and, where possible, reference amounts that can be supported by the prior year's financial statements which should accompany the application.

7) *Total Amount Requested From NEA (Section VII)*: Maximum amounts listed in the program description are approximate. Applications should show actual expenses and an appropriate request (no more than 50% of total costs). Please round amount to nearest \$25.00 (i.e. \$25,50, 75,100). Please be sure to complete this section. Applications will be returned if this section is not completed.

8) *Contributions, Grants, and Revenues (Section X)*: All applicants must complete this section of the application. The matching funds plus the amount requested from the National Endowment for the Arts *must* equal the total project costs. The Endowment does not require that the applicant have in hand at the time of application those matching funds listed under Contributions, Grants, and Revenues. However, the applicant is asked to list the possible sources and amounts of such anticipated funds.

9) *Certification (Section XII)*: The application must be *signed* by an official of the applicant organization with authority to legally obligate applicant. In addition, please be sure to *type* name, title, and telephone number of the authorizing official(s), project director, and payee.

10) Applications *must be postmarked* no later than the deadline date for the program under which you are applying. Applications (three copies) and appropriate Supplementary Information Sheets for Museum Purchase Plan or Aid to Special Exhibitions (three copies) should be returned to the Grants Office, National Endowment for the Arts, Washington, D.C. 20506.

Additional information and application forms may be obtained from the Museum Program, National Endowment for the Arts, Washington, D.C. 20506. Telephone: (202) 382-5927.

Categories of Funding

Visiting Specialists

This program provides *matching* grants for temporary consultation services. As the title of the program implies, the Visiting Specialist should be:

- 1) A person of considerable expertise.
- 2) A person not in the employ of the applicant institution.
- 3) A person who is *not* to be considered as temporary staff but rather a person who can make a significant contribution to the applicant institution.

Some possible projects are:

- 1) Research on the permanent collection.
- 2) Preparatory research for projected exhibitions.
- 3) Development of improved methods of museum operations, such as administration, registration, exhibition techniques, handling and storage.
- 4) Establishment of suitable museum library systems.
- 5) Surveys to determine the changes necessary to make the building more accessible to the physically handicapped.
- 6) Planning for membership drives and other fund-raising activities.
- 7) Guidance for better programs of education and public service.

Applications for other types of museum consultation services will also be considered. Note: Applications for cataloguing all or a part of the permanent collection or for preparing catalogue copy for eventual publication will be considered under the Catalogue Program, see page 15. Applications for surveys of conservation needs of museum collections will be considered under the Conservation Program, see page 17. Applications for engineering surveys will be considered under the Renovation (Climate Control, Security, Storage) Program, see page 18.

Deadline:

Applications are accepted and reviewed throughout the year. Eight months should be allowed for application review and notification.

Grant Period and Notification:

Notices of approval or rejection will be sent no earlier than eight months after receipt of application. Programs should not be scheduled to begin before notification.

General Range of Grants:

Up to \$10,000.

How to Apply:

Please provide the following information in the project description (Section IV):

- 1) Describe the area and the urgency of the need for a visiting specialist.
- 2) How is the area of need related to the other activities of the museum?
- 3) If the proposed specialist has been identified, please indicate his/her qualifications or attach a resume (three copies). If you are considering a number of people for this project, please submit their names and a brief

description of their qualifications. In all cases document the availability of the specialist.

General Programs

The Endowment will consider proposals for specific projects which do not fit into any one or a combination of the programs listed. These grants will be awarded generally on a *matching* basis. Applications will not be accepted for operating expenses, construction, or the funding of new museums.

Deadline:

Applications are accepted and reviewed throughout the year. Eight months should be allowed for application review and notification.

Notification.

Notices of approval or rejection will be sent no earlier than eight months after receipt of application. Programs should be not scheduled to begin before notification.

General Range of Grants:

Up to \$20,000.

How to Apply:

Please provide the following information in the project description (Section IV):

- 1) The qualifications of person(s) involved in the project.
- 2) The unique characteristics of the project.
- 3) If this is an experimental or research project, the plans for disseminating information about the results of the project.

Museum Purchase Plan

This program provides *matching* grants of \$5,000 or \$10,000 to museums for the purchase of works by living American artists. The objectives of the program are to encourage museums to add to their collections of contemporary American art, to create and expand public response to works by living artists through display of their works, and to provide direct financial assistance for artists.

Among the types of art works that might be purchased are paintings, sculptures, photographs, graphic and craft arts, industrial designs, costume and fashion designs, and film prints by independent filmmakers.

The terms of the grant are as follows:

- 1) The grant and matching funds must be used for the direct costs of purchasing two or more works by living American artists. Insurance crating, shipping, installation, salaries, and travel costs are not to be included.
- 2) Museums may apply for a \$5,000 or a \$10,000 grant. The funds must be *matched* on a dollar-for-dollar basis from *new* money raised during the grant period specifically for this purpose. Matching funds must not come from already budgeted funds and must be from non-federal sources.
- 3) The grant period will be from September 1, 1974 through August 31, 1975.

Aid To Special Exhibitions

Deadline:

Applications and Supplementary Information Sheets must be postmarked no later than February 4, 1974.

Eligibility:

Previous Museum Purchase Plan recipients are eligible provided a final report on the first grant has been submitted to the Museum Program, National Endowment for the Arts.

How to Apply:

- 1) Please describe in the project description (Section IV) the types of work or specific works that might be acquired with the purchase funds.
- 2) Be sure to complete and return with your application the Museum Purchase Plan Supplementary Information Sheets. See page 25.

The National Endowment for the Arts will provide grants for special museum exhibitions. Grants will be awarded on a *matching* basis for temporary exhibitions of aesthetic and cultural significance. Expenses for planning and organizing the exhibition, and for the services of an outside specialist may be included in the total budget. Exhibitions related to the bicentennial celebrations are encouraged and should be noted on the application.

Deadline:

Applications and Supplementary Information Sheets must be postmarked no later than February 4, 1974.

Grant Period and Notification:

Exhibitions for which applications are made should be scheduled to open no earlier than September 1974 and no later than June 1977. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before August 1974.

General Range of Grants:

Up to \$50,000. Grant amounts exceeding \$20,000 will generally be made through the Treasury Fund Method (see page 4).

How to Apply:

- 1) Please provide the title and dates of the exhibition and the purpose and significance of the exhibition (i.e. what makes it important that this particular exhibition be done) in the project description (Section IV).
- 2) If a grant is awarded for an exhibition that includes catalogues, the grantee will be required to deposit without charge 150 copies of the catalogue with the USIA for distribution to their libraries abroad. Applicants are urged to make appropriate adjustment for the 150 copies in the budget.
- 3) Please be sure to complete and return with your application the Aid To Special Exhibitions Supplementary Information Sheets. See page 29.

Services To The Field

This program has been developed to assist groups which provide services to the field including research, publications, workshops, et cetera. These grants will be awarded generally on a *matching* basis.

Deadline

Applications must be postmarked no later than the deadlines of February 4, 1974 or July 1, 1974.

Grant Period and Notification:

For the February 4, 1974 deadline: Programs should not be scheduled to begin earlier than September 1974. Notices of approval or rejection will not be sent before August 1974.

For the July 1, 1974: Programs should not be scheduled to begin earlier than March 1975. Notices of approval or rejection will not be sent before February 1975.

General Range of Grants:

Up to \$30,000.

How to Apply:

Please provide the following information in the project description (Section IV):

- 1) The qualifications of person(s) involved in the project.
- 2) How will the project benefit the field?

Fellowships For Museum Professionals

Fellowships for Museum Professionals are to be awarded to professional members of museum staffs so that they may take leaves of absence for periods ranging from one to six months in order to study, do research, travel, write, engage in community projects or in other ways improve their professional qualifications. Proposals must be for specific projects and must clearly demonstrate in what way the leave of absence will improve the applicant's professional qualifications. Priority will be given to assist staff members from minorities. Proposals of direct benefit to the employing institution should be made by the institution under the appropriate category and not by the individual.

Deadline:

Applications must be postmarked no later than the deadlines, February 4, 1974 or July 1, 1974.

Grant Period and Notification:

For the February 4, 1974 deadline: Programs should not be scheduled to begin earlier than September 1974. Notices of approval or rejection will not be sent before August 1974.

For the July 1, 1974 deadline: Programs should not be scheduled to begin earlier than March 1975. Notices of approval or rejection will not be sent before February 1975.

Eligibility:

Professional museum staff members of exceptional talent in areas such as administration, curatorial work, conservation, or education.

Utilization of Museum Collections

General Range of Grants:

Grants will be made to individuals on a non-matching basis with amounts varying according to the salaries of the applicants, travel requirements and the materials necessary for completion.

How to Apply:

- 1) Applicants should use the Individual Grant Application/NEA-2 (Rev.).
- 2) Each application should contain a description of the proposed project, an itemized budget including a salary item, travel (please provide a detailed breakdown of costs), and materials, if necessary.
- 3) Applicants should indicate a specified period of time for the leave of absence.
- 4) Complete the Career Summary Section of the application.
- 5) Enclose a statement from the director of the museum to the effect that the museum is willing to grant the applicant a leave of absence for the specified time.

Taxability of Fellowships:

The tax information on page 21 has been reprinted for your information. The Endowment cannot advise you as to the deductibility of all or any portion of a fellowship. Advice should be sought from your own tax counselor or local Internal Revenue Service Office.

This program provides *matching* grants to assist museums in using their collections in imaginative ways for the benefit of the whole community they serve. The program provides funds for the innovative installation of permanent collections in museum galleries or for the establishment of study-storage centers. Permanent collections may be construed to mean collections formerly in storage that are now to be put on view, recently received or acquired collections, objects presently on view that are now to be brought together or to be more effectively presented. Installation may be construed to include the materials and appurtenances requisite to effective presentation of the collection. Installation may not include major structural modifications of the building. Projects related to the bicentennial celebrations are encouraged and should be noted on the application.

Deadline:

Applications must be postmarked no later than March 1, 1974.

Grant Period and Notification:

The project should not be scheduled to begin earlier than December 1974. Notices of approval or rejection will not be sent before November 1974.

General Range of Grant:

Up to \$40,000. Grant amounts exceeding \$20,000 will generally be made through the Treasury Fund Method. See page 4.

Catalogue

How to Apply:

Please provide the following information in the project description (Section IV):

- 1) Please be sure to identify the collection to be installed (has it ever been exhibited?) and the individual(s) who will be responsible. What are the qualifications of the person(s) involved?
- 2) How is the project related to your museum's purpose and direction and its existing programs and resources?
- 3) Please indicate any particular circumstances which give this project high priority in the museum's activities.
- 4) Has the museum previously undertaken similar projects? If so, please describe them briefly.

This program is designed to assist in the cataloguing of underworked collections and in the publication of catalogues or handbooks on permanent collections of aesthetic and cultural significance by *matching* grants. Projects related to the bicentennial celebrations are encouraged and should be noted on the application. Grants are available in the following areas:

Cataloguing

- 1) Cataloguing of uncatalogued or inadequately catalogued permanent collections.
- 2) Duplication of traditional catalogue information and/or conversion to machine readable form.

Publication

- 1) Research and preparation of catalogue copy for publication. Services of an outside consultant may be included in the budget, if applicable.
- 2) Publication of scholarly catalogues or handbooks of the whole or part of the permanent collection.

Where appropriate, applicants may wish to combine research and publication in the same application.

Deadline:

Applications must be postmarked no later than March 1, 1974.

Grant Period and Notification:

The project should not be scheduled to begin earlier than December 1974. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before November 1974.

General Range of Grants:

Up to \$20,000.

How to Apply:

Please provide the following information in the project description (Section IV):

- 1) The evident need for the project in relation to the museum's total need.
- 2) A checklist or representative sample of the collection to be catalogued.
- 3) The qualifications of the cataloguer.
- 4) If a grant is awarded for a catalogue publication project, the grantee will be required to deposit without charge 150 copies of the catalogue with the USIA for distribution to their libraries abroad. Applicants are urged to make appropriate adjustments for the 150 copies in the budget.

Museum Training

This program provides grants in order to promote the preparation of well-trained museum professionals. Grants in support of museum training are awarded to museums and universities on at least a dollar-for-dollar *matching* basis. Priority will be given to proposals which specifically include training for people from minority groups. Generally, the following types of projects will be considered for assistance:

- 1) University graduate level programs in museum training conducted in conjunction with museums.
- 2) Training programs in museum administration or museum education conducted by universities, museums, or both.
- 3) Certain undergraduate programs directed toward minorities or unique disciplines. *Submission of a draft proposal in letter form with preliminary budget estimates by March 1, 1974 is strongly recommended for programs of this type.*

Deadline:

Applications must be postmarked no later than June 14, 1974.

Grant Period and Notification:

Programs should not be scheduled to begin earlier than March 1975. The grant period may exceed 12 months. Notices of approval or rejection will not be sent before February 1975.

General Range of Grants:

Up to \$60,000.

How to Apply:

Please provide the following information in the project description (Section IV):

- 1) The number of students.
- 2) Teacher/student ratio.
- 3) Qualifications of the teacher(s) involved.
- 4) Description of intern program or of any other "on the job" training.

5) Placement of most recent graduating class.

6) Syllabus of the courses.

Conservation

This program provides *matching* grants for conservation activities. Assistance is available within the following areas:

Training in Conservation:

- 1) Support for existing training centers (grants up to \$50,000).
- 2) Assistance for new training centers (grants up to \$50,000).
- 3) Support for short-term training workshops for museum staff (grants up to \$10,000).

Regional Conservation Centers:

- 1) Assistance for existing regional centers to increase capacity (equipment, staff, space) (grants up to \$30,000).
- 2) Assistance for new regional centers (grants up to \$80,000).

Assistance to Museums for Conservation Work on Collections:

- 1) Technical consultation for planning programs for museum conservation work (grants up to \$10,000).
- 2) Implementation of conservation treatment (grants up to \$10,000).

Deadline:

Applications must be postmarked no later than June 14, 1974.

Grant Period and Notification:

Projects should not be scheduled to begin earlier than March 1975.

The grant period may exceed 12 months. Notices of approval or rejection will not be sent before February 1975.

General Range of Grants:

Grant amounts exceeding \$20,000 will generally be made through the Treasury Fund Method. See page 4.

How to Apply:

For Conservation Training Applications:

Please provide the following information in the project description (Section IV).

- 1) The anticipated number of students.
- 2) Describe the placement of the most recent graduating class.
- 3) Describe the qualifications of the teaching staff.
- 4) Describe the Conservation Facilities.

For Regional Conservation Centers Applications:

Please provide the following information in the project description (Section IV):

- 1) Describe the nature of your regional center—cooperative association, confederation, et cetera.
- 2) List the organizations you propose to serve. Have you received their agreement? If so, please attach copies.
- 3) List your staff and briefly describe their qualifications.
- 4) Describe your facilities and equipment.
- 5) How soon do you expect to be self-supporting?

For Conservation of Collections Applications:

Please provide the following information in the project description (Section IV):

- 1) Describe your conservation needs.
- 2) Where will the work be done and who is your conservator (consultant for planning)? Please describe his/her qualifications.
- 3) Identify the work(s) to be treated and describe the nature of the treatment. If possible, please submit a condition report.
- 4) What sum do you budget annually for conservation of the permanent collection?

Renovation (Climate Control, Security, Storage)

This program is designed to assist museums in preserving collections of aesthetic and cultural significance. The program seeks to encourage renovation of facilities for climate control, security and storage in existing structures. Funds will not be available for new construction or for renovation of exhibition spaces except for climate control and/or security systems in these areas. The National Council on the Arts warmly endorses the President's statement of May 1972 urging the public and private sectors to preserve our treasures for generations to come and has recommended that this program be designated as a bicentennial program. Assistance is available within the following areas:

Survey

Priority will be given to requests for consultation services to assess renovation needs in the areas of climate control, security and storage and to suggest concrete measures to alleviate those needs. *All grants for consultant's services will be awarded on at least a dollar-for-dollar matching basis.*

Installation

Where surveys have already been completed, including a projected plan of renovation and cost estimates, the Endowment will consider funding renovation projects. Please submit a copy of the survey.

Note: All such grants will be awarded on the basis of at least three dollars from non-federal sources for every dollar of Endowment funds, i.e. the National Endowment for the Arts will be providing no more than 25% of the total project costs, and in most cases, much less. Grants will be made through the Treasury Fund Method. Applicants are encouraged to state their ability to use this, whenever possible, in the application. Please see page 4.

Deadline.

Applications for this program must be postmarked no later than June 14, 1974.

Grant Period and Notification:

Projects should not be scheduled to begin earlier than March 1975. The grant period (installation projects only) may exceed 12 months. Notices of approval or rejection will not be sent earlier than February 1975.

**Wider Availability
of Museums**

This program is directed toward encouraging full community participation in the activities of museums. The program is broadly conceived, and includes the means of taking the museum to its audience or of bringing the audience to the museum or programs to heighten awareness in the audience. Each proposal whether from a single museum or a cooperating group of museums must clearly indicate in what way or by what means the museum is to be made more widely available to its public. Proposals containing provisions for long-range continuity and effective evaluation will be given special consideration. These grants will be awarded generally on a *matching* basis. The program does not support the creation of a new museum, operating expenses, acquisition or construction.

Deadline

Applications for this program must be postmarked no later than July 1, 1974.

Grant Period and Notification:

Projects should not be scheduled to begin earlier than March 1975. Notices of approval or rejection will not be sent before February 1975.

General Range of Grants:

Up to \$60,000. Grant amounts exceeding \$20,000 will generally be made through the Treasury Fund Method (see page 4).

How to Apply.

Please provide the following information in the project description (Section IV):

- 1) Describe how this project relates to the museum's purpose, direction and past performance.
- 2) Please indicate staff who will implement program and their qualifications.

- 3) If the applicant has previously received a NEA grant for this project, be sure to include a copy of the Interim or Final Report with the new application.
- 4) How will the program be funded in future years?

Additional information and application forms may be obtained from the Museum Program, National Endowment for the Arts, Washington, D.C. 20506. Telephone: (202) 382-5927.

October 1973

Tax Information on Fellowship Grants

Fellowships

A **fellowship grant** generally means an amount paid or allowed to, or for the benefit of, an individual to aid him in the pursuit of study or research. The term also includes any amount received in the nature of a family allowance as a part of a fellowship grant.

A "research fellowship" grant awarded by the American Heart Association, Inc., to aid individuals in pursuing further training subject to the approval of the Association, qualifies as a fellowship grant.

However, "established investigatorship" awards given to individuals who have the ability to conduct independent research in the cardiovascular field are not fellowship grants since the primary purpose of the research activities is to benefit the grantor's program rather than to train the recipients.

Payments to National Teacher Corps teacher interns during training and in-service periods do not qualify as fellowships.

An award made by the National Foundation on the Arts and Humanities, an independent agency in the Executive Branch of the U.S. Government, to aid an individual in completion of his novel in progress, qualifies as a fellowship grant since it enables him to pursue a program of research, interpretation or original thought. Similarly, grants-in-aid by a tax-exempt foundation to creative writers to enable them to pursue their artistic talents without concern for making a living qualify as fellowship grants.

Compensation for Services

Payments that represent compensation for past, present, or future services performed by you are not excludable. Amounts received by students for services performed on a research project, which a university contracted to perform for a consideration, are compensation regardless of how such consideration is designated. Such amounts are not converted to scholarships or fellowship grants merely because the research can be used for credits toward degrees or may be required to obtain a degree. Normally, if the services are required of all candidates for a particular degree (whether or not recipients of scholarships or fellowship grants) as a condition of receiving the degree, the compensation for the services may be excluded.

Does Your Grant Qualify

If there is some doubt as to the qualification of your grant, you first should consult the grantor. He may have received advice from the Internal Revenue Service about its appropriate tax treatment. You may also write to the District Director of the Internal Revenue Service for the district in which you reside or to the Commissioner of Internal Revenue, Washington, D.C. 20224, Attention: T:1:1:, for further information. Be sure to request the information as soon as possible, so that you can receive a timely answer for filing your return. If you request advice by mail be sure to include:

1) A copy of the application for the grant.

2) A copy of the grant itself.

3) A statement as to whether you are a candidate for a degree. If not, include a list of grants received since January 1, 1954, while you were not a candidate for a degree, showing amounts excluded as scholarships and fellowship grants and the number of months for which such amounts were excluded.

4) A statement as to whether any amounts are received specifically to cover expenses for travel, research, clerical help, or equipment incident to the scholarship or fellowship grant.

5) A statement showing precisely what your duties and obligations are under the grant; for example, whether you have freedom of choice in your studies or research or they are performed subject to supervision and control; also, whether they are accomplished during the course of a specific project of the grantor.

6) A copy of any published literature or pamphlets describing the grant.

If your grant qualifies as a scholarship or fellowship grant, then the extent of the amount excludable from income will be determined by whether or not you are a candidate for a degree.

Candidate for Degree

A **candidate for a degree** is an individual, whether an undergraduate or a graduate, who is pursuing studies or conducting research to meet the requirements for an academic or professional degree conferred by a college or university. It is not essential that the study or research be pursued or

conducted at an educational institution that confers these degrees if its purpose is to meet the requirements for a degree of a college or university that does confer them. A student who receives a scholarship for study at a secondary school or other educational institution is considered to be a candidate for a degree.

The scholarship or fellowship grant of a candidate for a degree is fully excluded from income for the following:

1) The basic scholarship or fellowship grant, which consists of the full amount of the grant and the value of any contributed services and accommodations (for example, room and board); plus

2) Any amount received incident to the grant that is **specifically designated** to cover expenses for travel (including meals and lodging while traveling and an allowance for travel of the individual's family), research, clerical help, and equipment. To be excluded from income these amounts must actually be spent for the purpose of the grant.

Amounts received under the grant that represent payments for teaching, research, or other part-time employment required as a condition for receiving the grant are taxable, unless required as a condition of receiving a degree. If the grant also includes amounts for travel, research, clerical help, and equipment, the portion of these amounts attributable to the compensation is also included in income.

Example 1. Mr. Albert is a candidate for a degree who received a scholarship grant of \$600 per month. As a condition of his grant he is required to work part-time as a laboratory instructor. This work is valued at \$200 per month. Each month, \$400 of Mr. Albert's grant is excluded from income and \$200 is taxable.

Example 2. Mr. Albert, in Example 1 above, also received \$40 a month under the grant for clerical help and \$20 a month for equipment, which he spent for those purposes. Of this total, Mr. Albert must include \$20 each month in gross income. This is based on the ratio of the taxable amount of the grant to the total basic grant. Assuming he commenced work under the grant in September 1971, the taxable portion of the amounts received in the year for clerical help and equipment is computed as follows:
[Annual taxable income (4 months X \$200) ÷ Annual basic fellowship (4 months X \$600)] X (\$40 + \$20) X 4 mos. = [\$800 ÷ \$2,400] X \$240 = \$80

Example 3. If, in the above examples, Mr. Albert worked as a laboratory instructor because all candidates for his particular degree were required to perform that duty, then his entire grant of \$600 would be excluded, so long as it was a scholarship or fellowship grant and did not represent payment for services rendered. Also, the entire amount of additional allowances for clerical help and equipment would be excluded, to the extent expended for these purposes.

Studies leading to certification to practice a profession do not qualify you as a candidate for a degree.

Example 1. Miss Harris, a registered nurse, received a grant from a charitable foundation to attend a local university to take training leading to certification as a psychiatric nurse. Her studies for certification are not equivalent to being a candidate for a degree.

Example 2. Mr. Smith, who possesses a Ph.D. degree in psychology, accepted a grant from an educational institution to pursue a 4-year study program leading to certification enabling him to practice psychoanalysis.

The study program does not qualify Mr. Smith as a candidate for a degree.

Graduate student teaching assistantships. Generally, such teaching assistantships are includible in income. To be excludable from income, the graduate student teaching assistantship must meet the general requirements of a scholarship or fellowship grant. (See "Scholarship and Fellowship Grants," on page 2.)

It is immaterial that the teaching requirement is imposed on all candidates for the graduate degree since the exclusion from income is inapplicable unless it is **first** established that a scholarship or fellowship grant exists.

If you received 2 or more grants during the year, all the amounts should be totaled to determine what portion may be excluded from income. If these amounts are received during the same month or months within the year, each month is counted only once in determining the number of months in which you received amounts under the grants.

Not a Candidate for Degree

Individuals who are not candidates for degrees treat their scholarship or fellowship grants for tax purposes, in the following manner:

1) The basic grant, which consists of the amount of the scholarship or fellowship plus the value of contributed services and accommodations such as room and board received incident to the grant, is excluded from income in any tax year to the extent of \$300 times the number of months for which amounts under the grant were received during that year. There is a further limitation to the amount of this exclusion, discussed under the "36-month limit;" below.

2) Amounts received incident to the grant that are specifically designated to cover expenses for travel (including meals and lodging while traveling, and an allowance for travel of the individual's family), research, clerical help, and equipment are fully excluded if actually spent for the stated purposes, but see below.

For an individual who is not a candidate for a degree to receive the tax benefit described above, the grantor of the scholarship or fellowship grant must be one of the following:

1) A nonprofit organization exempt from Federal income tax and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or the prevention of cruelty to children or animals;

2) A foreign government;

3) An international organization, or a binational or multinational educational and cultural foundation or commission created or continued pursuant to the Mutual Educational and Cultural Exchange Act of 1961 (the Fulbright-Hays Act); or

4) The United States, or an instrumentality or agency thereof, a state, or a possession of the United States, or any political subdivision thereof, or the District of Columbia.

If the grantor is not one of these the grant is taxable income.

The limitation of \$300 per month applies only to the basic grant. It does not apply to amounts received pertaining to the grant that are specifically designated to cover expenses for travel, research, clerical help, or equipment. Such amounts are generally entirely excludable if they are actually spent for these purposes during the term of the scholarship or fellowship grant or within a reasonable time before and after that term. If the amounts are

not spent for these purposes they must be included in gross income unless they are returned to the grantor. If the amounts received to cover these expenses are not specifically so designated in the grant they are taxable whether or not spent.

36-month limit. The \$300 per month exclusion may not be claimed for an aggregate of more than 36 months. These 36 months need not be consecutive. Each month for which such an individual receives (or has received) a grant counts, including those months during which he may have received less than \$300. The claiming of the exclusion for the maximum period of 36 months by an individual who is not a candidate for a degree will not prevent the individual from claiming a further exclusion, as explained earlier in this publication, should he or she become a candidate for a degree.

If the basic grant becomes taxable because of the expiration of the 36-month benefit period, amounts pertaining to the basic grant received for travel, research, clerical help, or equipment also become taxable. The computation of the amounts that become taxable because of the expiration of the 36 benefit months is similar to the computation made in Example 2, above, relating to "Candidate for degree."

Example 1. Mr. Baker, who is not a candidate for a degree and has not exhausted his 36-month benefit period, was awarded a postdoctorate fellowship by a tax-exempt U.S. foundation to pursue specified studies at a university in State Y. Under the terms of the grant he is to receive \$500 per month for the nine-month period beginning September 1971. He is also to receive \$250 for research supplies. The State Y Educational Commission awarded him \$400 to cover travel expenses. The university is contributing room and board, which has a value of \$100 a month. He computes the amount of taxable income for the years 1971 and 1972 in the following manner:

1971	
Fellowship (4 months X \$500)	\$2,000
Contributed room and board (4 months X \$100)	400
Travel expenses \$400	-0-
Research supplies \$250	-0-
The last two items are excluded if they are spent for the designated purposes.	
Total	<u>\$2,400</u>
Exclusion (4 months X \$300)	<u>1,200</u>
Amount subject to tax	<u>\$1,200</u>

1972

Fellowship (4 months X \$500)	\$2,500
Contributed room and board (5 months X \$100)	<u>500</u>
Total	\$3,000
Exclusion (5 months X \$300)	<u>1,500</u>
Amount subject to tax	<u><u>\$1,500</u></u>

Example 2. All the facts are the same as in Example 1, except that Mr. Baker received his entire fellowship of \$4,500 (9 months X \$500) in September of 1971.

1971

Fellowship (9 months X \$500)	\$4,500
Contributed room and board (4 months X \$100)	<u>400</u>
Total	\$4,900
Exclusion (9 months X \$300)	<u>2,700</u>
Amount subject to tax	<u><u>\$2,200</u></u>

1972

Contributed room and board (5 months X \$100)	\$ 500
Exclusion	<u>-0-</u>
Total	<u><u>\$ 500</u></u>

Mr. Baker has no exclusion in 1972 because his \$300 per month exclusion for the first five months of 1972 was applied in 1971. The grant must be considered for tax purposes in the year in which it is received. The amounts he received for travel and research supplies are not included in income if they are spent for the designated purposes.

Reprinted from
Publication 520 (10-72)
Department of the Treasury
Internal Revenue Service

Museum Purchase Plan Supplementary Information Sheets

Please fill in this form and return it in triplicate with your application. The information will be most helpful to the Museum Advisory Panel in making its recommendations. If applicants wish to supply additional information, they should submit no more than one page (8½ " x 11") with the Supplementary Information Sheets.

Name of Applicant:

1) What recent exhibitions of contemporary American art have been held at your museum? What recent exhibitions of contemporary American art have you organized at your museum? Please send catalogues of the latter (one of each exhibition) if possible.

2) Please list a number of the more important works by contemporary American artists purchased by your museum within the last three years.

Museum Purchase Plan Supplementary Information Sheets - 2

Name of Applicant:

3) Who would be responsible for selecting works purchased under this plan? Please briefly describe his/her qualifications.

Aid To Special Exhibitions Supplementary Information Sheets

Please fill in this form and return it in triplicate with your application. The information will be most helpful to the Museum Advisory Panel in making its recommendations. If applicants wish to supply additional information they should submit no more than one page (8½" x 11") with the Supplementary Information Sheets.

Name of Applicant:

1) How does this exhibition fit into your exhibition policies and direction?

2) What individual will undertake the organization of the exhibition and/or catalogue? Please briefly describe his/her qualifications.

Aid To Special Exhibitions Supplementary Information Sheet - 2

Name of Applicant:

3) How many works, approximately, will be in the exhibition? If possible, list works that will be available.

4) Will the exhibition travel, and where? (Possibility of shared costs?)

Aid To Special Exhibitions Supplementary Information Sheet - 3

Name of Applicant:

5) What security measures will be undertaken to protect works in the exhibition?

a) Qualifications of personnel supervising and handling, packing, and installing.

b) Fire protection system:

c) Atmosphere control system:

Aid To Special Exhibitions Supplementary Information Sheet - 4

Name of Applicant.

6) Please describe any special methods that will be employed to enhance public response to the exhibition.

7) Please list anticipated revenues from this exhibition.

a) Admission charges to exhibition

b) Sale of catalogues

c) Other

Total

2000
1000
500
0

